

**Amendments to the Claims:**

*This listing of claims will replace all prior versions, and listings, of claims in the application:*

1-4. (cancelled)

5. (new)        A head restraint arrangement for a vehicle seat, the head restraint arrangement comprising:

    a head restraint post associated with the vehicle seat;

    a head restraint cushion disposed around the head restraint post; and

    an insert panel disposed in the head restraint cushion and spaced apart from the head restraint post;

    wherein the insert panel is adapted to move toward the head restraint post in response to force exerted by a head of an occupant and distribute force to reduce deformation of the head restraint cushion.

6. (new)        The head restraint arrangement of claim 5 wherein the insert panel further comprises a plurality of apertures filled with foam.

7. (new)        The head restraint arrangement of claim 5 further comprising a trim cover disposed proximate an outer surface of the head restraint cushion.

8. (new)        The head restraint arrangement of claim 7 wherein the insert panel is wider than the head restraint post in a direction extending substantially parallel to the outer surface.

9. (new)        The head restraint arrangement of claim 5 wherein the insert panel further comprises a first section that extends generally parallel to a front surface of the head restraint arrangement.

10. (new) The head restraint arrangement of claim 9 wherein the insert panel further comprises a second section disposed adjacent to the first section and above the head restraint post.

11. (new) The head restraint arrangement of the claim 10 wherein the second section extends away from the head of the occupant.

12. (new) The head restraint arrangement of claim 5 wherein the head restraint arrangement is integral with the seatback.

13. (new) The head restraint arrangement of claim 5 wherein the head restraint cushion further comprises a front surface and a top surface, and the insert panel further comprises a first section having a first section surface area and a second section having a second section surface area, wherein the first section surface area is greater than a majority of the front surface and the second section surface area is greater than a majority of the top surface.

14. (new) A vehicle seat for use with a vehicle, the vehicle seat comprising:  
a seatback;  
a head restraint support attached to the seatback;  
a head restraint cushion formed around the head restraint support, the head restraint cushion having an outer surface;  
a trim cover disposed proximate the outer surface; and  
a generally L-shaped insert panel disposed in the head restraint cushion such that the insert panel is spaced apart from the head restraint support, the insert panel including a generally planar first portion disposed between the trim cover and the head restraint support and a second portion integrally formed with the first portion and disposed above the head restraint support;

wherein the insert panel is adapted to move between an initial position and an actuated position in which the insert panel is moved toward the head restraint support upon application of rearward force by a head of an occupant.

15. (new) The vehicle seat of claim 14 wherein the insert panel reduces penetration of the head into the head restraint cushion.

16. (new) The head restraint arrangement of claim 14 wherein the insert panel is made of plastic.

17. (new) The head restraint arrangement of claim 14 wherein the insert panel is made of metal.

18. (new) A method of making a head restraint arrangement for a vehicle seat, the head restraint arrangement including an insert panel, an head restraint post, and a head restraint cushion, the method comprising:

positioning the insert panel and the head restraint post in a cavity such that the insert panel is spaced apart from the head restraint post; and

providing a foam material that encapsulates the insert panel and at least a portion of the head restraint support to define the head restraint cushion;

wherein the foam material permits movement of the insert panel relative to the head restraint post and inhibits the insert panel from contacting the head restraint post.

19. (new) The method of claim 18 wherein the cavity is defined by a trim cover.

20. (new) The method of claim 19 wherein the trim cover further comprises an aperture for receiving a locating pin.

21. (new) The method of claim 20 wherein the step of positioning the insert panel further comprises providing a locating pin that extends from a surface of the insert panel and positioning the locating pin to effect positioning of the insert panel.

22. (new) The method of claim 20 wherein the locating pin is disposed on a side of the insert panel facing away from the head restraint post.

23. (new) The method of claim 20 further comprising the step of removing the locating pin after the foam material is provided.

24. (new) The method of claim 20 further comprising the step of removing the locating pin from the insert panel after the head restraint cushion is formed.